



Schedule D. Capital Gains and (Losses)

Massachusetts Department of Revenue

2000

Attach copy of U.S. Schedule D.

Name(s) as shown on page 1 of return

Federal Identification number

For lines 1 through 7, 9, 11 and 13 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

	A. Held more than one year but not more than two years	B. Held more than two years but not more than three years	C. Held more than three years but not more than four years	D. Held more than four years but not more than five years	
1 Enter amounts included in U.S. Form 1041, Schedule D, line 6, col. f	1				
2 Enter amounts included in U.S. Form 1041, Schedule D, line 7, col. f	2				
3 Enter amounts included in U.S. Form 1041, Schedule D, line 8, col. f	3				
4 Enter amounts included in U.S. Form 1041, Schedule D, line 9, col. f	4				
5 Enter amounts included in U.S. Form 1041, Schedule D, line 10, col. f	5				
6 Massachusetts long-term capital gains and (losses) included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6				
7 Carryover (losses) from prior years	7	() () () ()	() () () ()	() () () ()	
8 Combine lines 1 through 7.....	8				
9 Net gains or (losses) taxed to other fiduciaries	9				
10 Exclude/subtract line 9 from line 8.....	10				
11 Massachusetts differences, if any (attach additional statement)	11				
12 Massachusetts 2000 gains or (losses). Exclude/subtract line 11 from line 10.....	12				
13 Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 12	13				
14 Subtotal. Subtract line 13 from line 12.....	14				
15 Long-term capital (losses) applied against long-term capital gains (from worksheet in instructions)	15				
16 Subtotal. Combine line 14 and line 15.....	16				
17 Long-term capital (losses) applied against short-term capital gains (from worksheet in instructions)	17				
18 Subtotal. Combine line 16 and line 17.....	18				
19 Short-term capital (losses) applied against long-term capital gains (from worksheet in instructions)	19				
20 Subtotal. Subtract line 19 from line 18.....	20				
21 Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	21				
22 Subtotal. Subtract line 21 from line 20.....	22				
23 Modified gross capital gain. Attach statement if line 23 is different from line 22. See instructions.....	23				
24a Beneficiaries claim of No Tax Status (from Form 20). See instructions	24a				
24b Beneficiaries exemptions (from Form 20A). See instructions.....	24b				
25 Adjusted long-term capital gains or (losses). Subtract lines 24a and 24b from line 23	25				
	Multiply line 25, col. A by .05; enter result below		Multiply line 25, col. B by .04; enter result below	Multiply line 25, col. C by .03; enter result below	Multiply line 25, col. D by .02; enter result below
26 Multiply line 25 by the applicable tax rate	26				
27 Tax on long-term capital gains. Add lines 26A, 26B, 26C, 26D and 26E (page 2)	27				
28 Long-term capital losses available for carryover in 2001, if any	28	() () () ()			

For lines 1 through 7, 9, 11 and 13 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

	E. Held more than five years
1 Enter amounts included in U.S. Form 1041, Schedule D, line 6, col. f.....	1 _____
2 Enter amounts included in U.S. Form 1041, Schedule D, line 7, col. f.....	2 _____
3 Enter amounts included in U.S. Form 1041, Schedule D, line 8, col. f.....	3 _____
4 Enter amounts included in U.S. Form 1041, Schedule D, line 9, col. f.....	4 _____
5 Enter amounts included in U.S. Form 1041, Schedule D, line 10, col. f.....	5 _____
6 Massachusetts long-term capital gains and (losses) included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions.....	6 _____
7 Carryover (losses) from prior years. Not applicable for column E	7 _____
8 <i>Combine lines 1 through 7.</i>	8 _____
9 Net gains or (losses) taxed to other fiduciaries	9 _____
10 <i>Exclude/subtract line 9 from line 8.</i>	10 _____
11 Massachusetts differences, if any (attach additional statement)	11 _____
12 Massachusetts 2000 gains or (losses). <i>Exclude/subtract line 11 from line 10.</i>	12 _____
13 Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 12.	13 _____
14 Subtotal. <i>Subtract line 13 from line 12.</i>	14 _____
15 Long-term capital (losses) applied against long-term capital gains (from worksheet in instructions).....	15 _____
16 Subtotal. <i>Combine line 14 and line 15.</i>	16 _____
17 Long-term capital (losses) applied against short-term capital gains (from worksheet in instructions)	17 _____
18 Subtotal. <i>Combine line 16 and line 17.</i>	18 _____
19 Short-term capital (losses) applied against long-term capital gains (from worksheet in instructions)	19 _____
20 Subtotal. <i>Subtract line 19 from line 18.</i>	20 _____
21 Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	21 _____
22 Subtotal. <i>Subtract line 21 from line 20.</i>	22 _____
23 Modified gross capital gain. Attach statement if line 23 is different from line 22. See instructions.....	23 _____
24a Beneficiaries claim of No Tax Status (from Form 20). See instructions.....	24a _____
24b Beneficiaries exemptions (from Form 20A). See instructions	24b _____
25 Adjusted long-term capital gains or (losses). <i>Subtract lines 24a and 24b from line 23.</i>	25 _____
<i>Multiply line 25, col. E by .01; enter result below</i>	
26 <i>Multiply line 25 by the applicable tax rate.</i> Complete line 27 on page 1	26 _____
28 Long-term capital losses available for carryover in 2001, if any	28 (_____)